

4 Further amend said section by striking from line eleven (11) the
5 word "board" and substituting therefor the word "commission".

1 SEC. 8. Amend section seventy hundred ninety-eight (7098), Code,
2 1935, by changing the words "board of assessment and review" to
3 "tax commission" in lines ten (10) and eleven (11) thereof.

1 SEC. 9. Amend section seventy-one hundred (7100), Code, 1935,
2 by changing the words "board of assessment and review" to "tax com-
3 mission" in line three (3) thereof.

1 SEC. 10. Whenever the words "board of assessment and review" or
2 the word "board", referring to the board of assessment and review,
3 appear in chapter three hundred forty (340), Code, 1935, and have
4 not been specifically referred to in this act, the words "board of assess-
5 ment and review" are hereby changed to "tax commission" and the
6 word "board" is hereby changed to "commission", and the code editor
7 is hereby authorized to make said changes.

Approved April 12, 1939.

CHAPTER 200

COLLECTION OF TAXES FROM PIPE LINE COMPANIES

H. F. 521

AN ACT to amend sections seventy-one hundred three-d two (7103-d2), seventy-one hundred three-d three (7103-d3), seventy-one hundred three-d four (7103-d4), seventy-one hundred three-d five (7103-d5), seventy-one hundred three-d six (7103-d6), seventy-one hundred three-d seven (7103-d7), seventy-one hundred three-d eight (7103-d8), seventy-one hundred three-d nine (7103-d9), seventy-one hundred three-d ten (7103-d10), seventy-one hundred three-d eleven (7103-d11), seventy-one hundred three-d twelve (7103-d12), seventy-one hundred three-d thirteen (7103-d13), seventy one hundred three-d fourteen (7103-d14), seventy-one hundred three-d fifteen (7103-d15), of chapter three hundred forty-D one (340-D1), code, 1935, relating to collection of taxes from pipe line companies.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Amend section seventy-one hundred three-d two (7103-
2 d2), Code, 1935, by changing the word "board" to "commission" in
3 line eight (8) thereof.

4 Further amend said section by changing the words "board of assess-
5 ment and review" to the words "tax commission" in lines nine (9)
6 and ten (10) thereof.

1 SEC. 2. Amend section seventy-one hundred three-d three (7103-
2 d3), Code, 1935, by changing the words "board of assessment and
3 review" to the words "tax commission" in line five (5) thereof.

4 Further amend said section by changing the word "board" to "com-
5 mission" in line four (4) of subsection nine (9) thereof.

1 SEC. 3. Amend section seventy-one hundred three-d four (7103-d4),
2 Code, 1935, by changing the words "board of assessment and review"
3 to the words "tax commission" in lines three (3) and six (6) thereof.

4 Further amend said section by changing the word "board" to the
5 word "commission" in line fifteen (15) thereof.

1 SEC. 4. Amend section seventy-one hundred three-d five (7103-d5),
2 Code, 1935, by changing the word "board" to the word "commission"
3 in lines four (4) and seven (7) thereof.

1 SEC. 5. Amend section seventy-one hundred three-d six (7103-d6),
2 Code, 1935, by changing the word "board" to the word "commission"
3 in line eight (8) thereof.

1 SEC. 6. Amend section seventy-one hundred three-d seven (7103-
2 d7), Code, 1935, by changing the word "board" to the word "commis-
3 sion" in line two (2) thereof.

1 SEC. 7. Amend section seventy-one hundred three-d eight (7103-
2 d8), Code, 1935, by changing the words "board of assessment and
3 review" to the words "tax commission" in lines two (2) and three (3)
4 thereof.

5 Further amend said section by striking from line seven (7) the
6 word "board" and substituting therefor the word "commission."

1 SEC. 8. Amend section seventy-one hundred three-d nine (7103-d9),
2 Code, 1935, by changing the words "board of assessment and review"
3 to the words "tax commission" in line two (2) thereof.

4 Further amend said section by changing the word "board" to the
5 word "commission" in line nine (9) thereof.

1 SEC. 9. Amend section seventy-one hundred three-d ten (7103-d10),
2 Code, 1935, by changing the words "board of assessment and review"
3 to the words "tax commission" in line three (3) thereof.

4 Further amend said section by changing the word "board" to the
5 word "commission" in line eight (8) thereof.

1 SEC. 10. Amend section seventy-one hundred three-d eleven (7103-
2 d11), Code, 1935, by changing the words "board of assessment and
3 review" to the words "tax commission" in lines five (5) and six (6)
4 thereof.

5 Further amend said section by changing the word "board" to "com-
6 mission" in line seven (7) thereof.

1 SEC. 11. Amend section seventy-one hundred three-d twelve (7103-
2 d12), Code, 1935, by changing the word "board" to the word "com-
3 mission" in lines one (1) and ten (10) thereof.

1 SEC. 12. Amend section seventy-one hundred three-d thirteen
2 (7103-d13), Code, 1935, by changing the word "board" to the word
3 "commission" in lines ten (10) and fifteen (15) thereof.

1 SEC. 13. Amend section seventy-one hundred three-d fourteen
2 (7103-d14), Code, 1935, by changing the words "board of assessment
3 and review" to the words "tax commission" in line one (1) thereof.

1 SEC. 14. Amend section seventy-one hundred three-d fifteen (7103-
2 d15), Code, 1935, by changing the words "board of assessment and
3 review" to the words "tax commission" in lines nine (9) and ten (10)
4 thereof.

1 SEC. 15. Wherever the words "board of assessment and review"
2 or the word "board", referring to the board of assessment and review,

3 appear in chapter three hundred forty-D one (340-D1), Code, 1935,
 4 and have not been specifically referred to in this act, the words "board
 5 of assessment and review" are hereby changed to "tax commission"
 6 and the word "board" is hereby changed to "commission", and the code
 7 editor is hereby authorized to make said changes.

Approved April 12, 1939.

CHAPTER 201

REASSESSMENT AND RELEVY OF TAXES

H. F. 522

AN ACT to amend sections seventy-one hundred four (7104) and seventy-one hundred five (7105) of chapter three hundred forty-one (341), code, 1935, relating to re-assessment and relevy of taxes.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Amend section seventy-one hundred four (7104), Code,
 2 1935, by changing the words "board of assessment and review" to
 3 the words "tax commission" in lines seven (7), eight (8), and nine
 4 (9) thereof.

1 SEC. 2. Amend section seventy-one hundred five (7105), Code,
 2 1935, by changing the words "board of assessment and review" to the
 3 words "tax commission" in lines four (4) and five (5) and lines seven
 4 (7) and eight (8) thereof.

1 SEC. 3. Wherever the words "board of assessment and review" or
 2 the word "board", referring to the board of assessment and review,
 3 appear in chapter three hundred forty-one (341), Code, 1935, and have
 4 not been specifically referred to in this act, the words "board of assess-
 5 ment and review" are hereby changed to "tax commission" and the
 6 word "board" is hereby changed to "commission", and the code editor
 7 is hereby authorized to make said changes.

Approved April 12, 1939.

CHAPTER 202

ASSESSMENT OF TAXES ON OMITTED PROPERTY

H. F. 520

AN ACT to amend sections seventy-one hundred five-a one (7105-a1), seventy-one hundred five-a four (7105-a4), seventy-one hundred five-a five (7105-a5), seventy-one hundred five-a six (7105-a6), and seventy-one hundred five-a seven (7105-a7), chapter three hundred forty-one-a one (341-a1), code, 1935, relating to the assessment of omitted property.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Amend section seventy-one hundred five-a one (7105-
 2 a1), Code, 1935, by changing the words "board of assessment and
 3 review" to the words "tax commission" in line one (1) thereof.